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HYDERABAD LEGISLATIVE ASSEMBLY DEBATES

Official Report

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Price Eight Annas

THE HYDERABAD LEGISLATIVE ASSEMBLY

TUESDAY 14TH APRIL 1953

The House met at Three of the Clock

[Mr Speaker in the Chair]

L A Bill No XIII of 1953 the Hyderabad Sales Tax (Amendment) Bill 1953

Mr Speaker Let us take up the first item of the Agenda
First Reading of L A Bill No XIII of 1953

Minister for Finance and Statistics (Dr G S Melkote)
Sir I beg to move

That L A Bill No XIII of 1953 the Hyderabad
General Sales Tax (Amendment) Bill 1953 be read a first
time

Mr Speaker Motion moved

That L A Bill No XIII of 1953 the Hyderabad
General Sales Tax (Amendment) Bill 1953 be read a first
time

* *Dr G S Melkote* Mr Speaker Sir During the Budget
Session and even during the course of the last year either at
the Assembly itself or during the course of individual re-
presentations Members had approached the Government to
further amend the Sales Tax Act. It was generally felt by
the hon members that the Sales Tax Act as is in vogue
in the State does not give the same amount of relief that is
obtained in other States. They were saying that the Central
Essential Commodities Act itself has not been accepted by
this State in its entirety certain items from the exempted list
have been removed and we have been taxing them also.
Hon Members will recall that last time while speaking on the
amendments to General Sales Tax Act, I gave the history of
the Sales Tax in this State. In Madras Bombay and other
places this Act was brought in as a general revenue raising
measure somewhere about 1938. In our State the proposal
to levy sales tax was deferred till 1946 by the previous Go-
vernment. I think probably they must have had in their

*Confirmation not received

view the difficulties that people would have to encounter both by the customs duty which was prevalent there—as well as the sales tax. After the Police Action the Government felt that they should also fall in line with the neighbouring sister States. So what I mean to say is though the sales tax was in vogue in the State from 1946 it was only a sales tax on luxuries. In 1950 this was amended and a General Sales Tax Act was brought into force but even then the tax was only one dub in a rupee. Then again the Government felt that burden of tax on the people would be too much because the customs duty—both imports and exports had undergone a slight variation from 5% on either side to 4% and some of the essential commodities had also been completely exempted then. Even then the sales tax would be heavy on the people and hence they imposed only one dub a sales tax. In 1952 when this Government came into power it felt that in keeping with the desire of the people the tax structure should conform to the conditions prevalent in the adjoining States and as a first step it abolished the remaining 4% of the custom duty thereby losing a revenue of Rs. 2 to 2½ crores. Till 1952 the sales tax was bringing to the coffers of the Government an income of about Rs. 80 to 90 lakhs and we wanted to raise this income upto Rs. 8 crores. So we raised the sales tax from one dub to two dubs in a rupee and thereby expected an income of roughly about Rs. 2½ crores altogether. I should say that our expectations ought to have been fulfilled completely but for the fact of slump in the market as hon members are aware this amendment to the Act was brought into force in the month of July or August last year and till then we were having the sales tax at one dub per rupee. During the discussion on Budget I intimated the House that the Government had by that time collected about Rs. 1,45,00,000 by way of sales tax. I am now glad to say that my officers have exerted their utmost and have been able to collect so far about Rs. 1,96,10,000. There are still about 2,000 to 4,000 cases pending. Some of them are border line cases and we may not be able to expect very much out of them. But I may assure the House that we would be more or less reaching the target though a little less than what we had anticipated. That is the present position. While increasing the tax from one dub to two dubs I stated that when demonetisation of O S Currency takes place from 1st April 1958 and it has already taken place and since O S pice could not be collected because coins less than one dub are

not prevalent in the State I would bring down the tax to three pias I.G. The amendment that is placed before the House to duly fulfil that promise on the part of the Government both to the House and to the people. But that is not all.

The exemption list that was placed before the House was criticised during last time. In the Central Act there are about 14 items or so on the exemption list. We had accepted about 7 or 8 items in toto. In three or four items we had given partial relief and on a few items we had imposed the multiple point tax. Whenever a certain item was removed from the exemption list and brought into the purview of General Sales Tax Act people start criticising us. If they go through the list in our Act and compare it with the neighbouring States or other States in India or with the exempted list of the Central Govt. they would notice that Hyderabad had exempted nearly 22 different kinds of articles which were not exempted anywhere else. In other States either they have partially accepted the Central Essential Commodities exemption list or modified it to some extent. Here we might have modified it to some extent but we have increased the items in the exemption list in conformity with the needs of people and we have tried to give relief to the people. But the pity is whenever relief is given people never remember it. It is only the other side of the picture that is brought before the House constantly. The points that were placed before the House by the hon. Members as the grievances of the people were one that our exemption list was not in conformity with the Central Act, secondly that the turnover limit of Rs. 7,500 was too low. The turnover limit at Bombay is Rs. 80,000 and in Madras it is somewhere about Rs. 12,000 or Rs. 15,000. I don't exactly remember but I am sure it is much higher than what we are having here. This sum of Rs. 7,500 comes to I.G. Rs. 6,500 roughly. When our turnover limit was criticised I placed before the House the fact that the needs of our State as well as the items on which tax could be collected was certainly much different from that of other States. During the last Finance Ministers' Conference, many Ministers from the States made representations to the effect that the licences for export or import should not be issued to the merchants at Bombay only but should be spread over to all the States in India because it is the merchants at Bombay that are gaining at the cost of other States. If this is done,

there would be direct import to the States and thereby our people would be benefited. I do not know when this suggestion will be accepted. In Bombay what is happening is that all the trade that is transacted there does not pertain to the City of Bombay alone; it pertains to the whole of India. In that manner the Bombay City is benefited by the whole of India. If this is distributed Bombay Govt. will have to think twice and bring down its turn over limit. In such an event possibly we may be able to raise the turn over limit to somewhere about Bombay level. When such a thing will take place I am not in a position to say when, but certainly I would press this point. I am just placing all these facts to keep the house informed all our difficulties.

When members criticise various items, they refer to the advantageous position that prevails in other States with regard to those items. If it is cotton they refer to Bombay; if it is salt they refer to Mysore; if it is cloth they refer to some other place; and if it is hides and skins they quote Assam. In that way the concession that each State gives to a particular article is sought to be brought in here at one and the same time. Nobody can accept such arguments. If we manufacture or get lot of cotton here and then export it cotton will be one of the essential commodities. I can understand if they argue that removal of this tax would be beneficial to our peasants. We have got a surcharge on oilseeds and other goods. The reason why we were compelled to resort to this surcharge itself is a history. If the price structure of our State is compared with that of the neighbouring States we find that the peasant there gets about Rs. 180 per ton whereas our peasant gets about Rs. 120 to Rs. 140. That is to say our merchants are being benefited enormously at the cost of the farmers. The State having realised this fact wanted the demonetisation to come up quickly so that all the prices would be in I.G. and would conform to the price structure either of Madras, Bombay, C.P. or other States. We thought that our peasants would be benefited thereby. But at present that is not the case. If such a day comes, I shall be very much pleased. And this surcharge may possibly be removed even earlier than what some hon. members imagine. If all this money goes to the farmer I will certainly be pleased. Out of the enormous profits the merchants are making I tried to take some for the benefit of the State; that is why this surcharge is there. Regarding the sales tax,

whereas it is the merchant who is affected it is said that the burden falls on the primary producer. In this connection I would like to say that I have examined the price structure of the different commodities when the tax was at one dub and when it was raised to two dubs. I found that the price structure has not varied. That means through out the year whatever extra money I have been able to collect has come from the merchant classes and not from the primary producers. This is a pertinent point to be borne in mind.

The State is permitted to continue the customs duty till 1954. What would happen after that period it is very difficult for me to say. In the meanwhile with the demonetisation if the price level of the commodities goes up and if we feel that the sales tax is an imposition on the farmer and not on the merchants then I would consider the question afresh and do something but not till then I felt I should respect the sentiments expressed in the House sometime back and try to give a little relief to the merchants. That is the reason why the turnover limit was changed from O S Rs 7 500 to I G Rs 7 500 which roughly amounts to O S Rs 8 500. I am sure hon Members will agree with me that this makes a very big difference. The total number of merchants in Hyderabad as I said would roughly work out to about 2 lakhs out of whom the number of people from whom we would collect tax would be about 30 000. That means about 1 60 000 or 1 70 000 would be merchants whose turnover level would be less than Rs 7 500. If this limit is raised to O S Rs 8 500 the number of merchants from whom we would be able to collect tax would come down to about 25 000 i.e. more than 7/8ths of the merchants would be exempted from any kind of sales tax. It is only the remaining 1/8th that would have to pay the sales tax. If on the other hand the turnover level is raised to Rs 90 000 or even Rs 15 000 nearly half or $\frac{1}{2}$ ths of the number from whom we are now collecting the sales tax had to be exempted and the amount that we would be able to collect from such people may work out to only 20 or 30 lakhs of rupees. So every pie after Rs 7 500 I G is very important for me. I have fixed this level after carefully looking into the needs of the State. When we have lost nearly Rs 250 lakhs due to the abolition of the import customs duty I had to find out alternative sources of income. In spite of some difficulties we have raised the turnover to a higher level with a view to giving some

relief to the merchants. I would certainly try to give more relief at the earliest moment when our State's income goes up by various methods viz by the implementation of five year plan and the advantages that would accrue by virtue of being a welfare State etc. When the standard of living goes higher and the State is able to get through some other measures more income I would certainly be the first to raise the turn over level.

With regard to the list of exempted goods as I said I have included this time in this list some of the items on which tax was imposed last time but at the same time there are certain items like medicine which is not in the list of exempted goods either in the Central Act or in any other particular State. Last year at the time of bringing in amendments to the Sales Tax Act I felt medicines were a necessity and were therefore included in the list of exempted goods. But people took advantage of it and the so called tonics which were nothing more than alcohol given a coloured tinge—were also not subjected to sales tax. Things became difficult and it was difficult to distinguish between these tonics and real medicines. Through this Amending Bill however we have tried as much as possible to exempt those medicines which are absolutely necessary which are life saving in nature which have got to be purchased in larger quantities and on which the imposition of sales tax would be a burden to the poorer section of the people.

The opposition at one time felt that we should keep multiple point tax today they say they are not wedded to any particular principle. But as a responsible person I have got to be wedded to a principle which in my opinion, is good to the people. I feel that the multiple point tax is the only method by which we can collect the tax in an equitable manner but in the actual working of it I had experienced various difficulties. There are certain items on which I could collect at only one or two points. There were certain other items on which even though the tax was collected at three points, it was contended that the turn over of some of the merchants dealing in them was small and I was trying to assess the tax in respect of such merchants on the basis of their accounts. These merchants felt that they were being harassed though in actual fact they were not. Still much ado was made and was put forth as a grievance.

I therefore looked into the whole structure and tried to examine the situation. For instance there are books. All notified books by the Education Department, slate pencils, exercise books and slates were exempted from sales tax but there was multiple point tax on other books. The public have been grumbling at this and they said that we were taxing on knowledge. That is a psychological feeling and I will not be able to argue with the public. I thought that at least to satisfy sentiments I should remove this tax to the extent possible. I therefore made it a single point tax.

With regard to fruits there are two varieties—dry fruits and fresh fruits. Dry fruits like Badam, Pist etc. costing anything between Rs 9 to Rs 10 per seer are imported to the tune of nearly Rs 1 crore. These fruits are mostly used by the richer classes. There are other types of fruits like Mangoes which though costly are produced by the growers. They are fresh fruits and deteriorate quickly and the merchants as well as the consuming public are hit. Again there are fruits like Sirihaphul and Plantains which are cheap and are consumed by the poorer section. These are fresh fruits. In order to give relief to the consumers as well as to the merchants dealing in these fruits we have brought down the tax on these items to single point which was imposed at multiple point so far. Last year the House has empowered the Government to collect sales tax in a particular manner. Looking into the various items in the schedules of the Act and feeling that a certain amount of relief could be given Government have issued a notification in regard to the reliefs they wanted to give by imposing the tax only at two points on certain items and at a single point on certain others. I may add here that it is only when the Government desire to increase the tax that they have to come before the House and take the consent of the House but when they want to give some relief they can do so by means of a notification.

I shall now come to the question of licence fees. There are people whose turnover is Rs 5 000 or less and who pay a fee of Rs 6. People with a turnover of a lakh and more also pay a fee of Rs 6 as things stand. I felt this was not quite correct. I therefore raised this licensing fees and I have kept one level from Rs 5 000 to Rs 15 000, another level from Rs 15 000 to Rs 30 000, a different level from Rs 30 000 to 50 000, another level from Rs 50,000 to Rs 1 lakh and so on. The

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*L. A. Bill No VIII of 1958 the
Hyderabad Sales Tax (Amend-
ment) Bill 1958*

more the turnover the more the income to the merchant and the more he has to pay to the State. This kind of equitable distribution and greater income thereby to the State would I am sure be welcomed by this House.

There is another point regarding the turnover of Rs. 7,500 itself. The merchants represented that they were illiterate and could not keep accounts and said that it was difficult for them to keep an accountant to maintain their accounts when their actual sale was about Rs. 20 per day and their profit varies from Rs. 2 to Rs. 280 per day. To obviate this difficulty of the merchants we said that we would compound the tax. We told them to keep a paid up account (even if it is not possible for them to keep the sales account) and we would assess on their purchases. In Bombay a small percentage is added to these purchases and the tax is assessed on that. If the merchants feel that the assessment is wrong, it is up to them to show the accounts and satisfy the Department. Otherwise they can pay the amount assessed. Invariably when it is compounded it will be an average. If the turnover on the basis of purchases in one month comes to Rs. 10,000 in another month it may be Rs. 12,000 in the third it may be Rs. 15,000 the average is taken and assessment is made though it is very difficult to assess it accurately. This gives relief to the merchant to some extent inasmuch as he need not engage an accountant to write his accounts.

Some of the merchants represented that their accounting year starts from varying dates—for some it is March for others it is Diwali and so on—according to their respective new years. We did not want to stand in their way provided the merchant informs the authority concerned in advance of his intention to change the assessment year. We have given the merchants full freedom in this respect. If the merchant wants to change the assessment year he has to give notice and inform the authorities. That is another relief. These are the various measures of relief which we have given to the Merchant class.

The most important measure of relief which I desire to bring to the notice of the House is in respect of the peasants. So far the peasants who used to take the commodities grown by them to the market and whose sales turnover was more

than Rs 7500 were being taxed. We had to go to the villages ask the peasants for their accounts and tax them. The village was naturally upset. In order to obviate this difficulty and with a view to giving some relief to the agricultural community we felt that primary producer be the owner of the land or the tiller of the soil should be exempted from the tax on the quantum of the produce he grows on his land. The person who purchases the produce or commodities should keep the account. For instance there are 10 primary growers whose annual yield is Rs 500 or so. I would have to go and find out with regard to each individual about his sales turnover etc. But now when a merchant purchases from 10 or 15 such primary growers I can go to him and find out exactly his turnover and tell that he would be taxed at the purchase point. In this way the agriculturist is entirely exempted from the payment of sales tax and relieved from the burden of keeping accounts. This is the main feature.

We have in these ways tried to give relief to the different classes—by changing over from 2 dubs OS to 8 pias IG by exempting some articles by imposing the tax only at one point on some articles instead of at three points etc. For instance on luxuries instead of imposing a multiple point tax at 3 pias we have made it 0 pias at one point only.

I would also like to bring to the notice of the House one or two main items. We have removed the multiple point tax on coarse and medium cloth. Now the tax will be imposed only at two points. Only the manufacturer and the wholesaler have to pay the tax and the dealers down below that level need not pay any tax. With regard to books we have made it only at one point on books other than those notified by the Education Department. On fresh fruits the tax imposed only at one point. Khadi of all types stitched or unstitched is exempted. Hand woven cloth but of mill yarn has been exempted— even towels and other things—up to a cost of Rs 4. By adopting these various measures the income will come down by nearly Rs 60 lakhs. We had to make good this deficit and some of the items such as chilies and turmeric had to be removed from the list of exempted goods. Last time I distinctly remember the Members of the Opposition saying that we are taxing the poor man's food. I therefore exempted these items then, I did not want to

tax them. But this year with the experience that I have gained I come to the House to say that I have taxed these items at only one point. It is only Bimhay where tams and is exempted—I do not know about chillies—but all other States are imposing tax both on tams and chillies. I would like to make it clear that the amount of tams and chillies that we grow is 3 times more than our requirements and double the quantity that we are consuming is being exported to other States where it is taxed. I thought if we impose a tax on these items we would be able to collect tax from those merchants who import it into the other States with which we would be able to help our own State.

I wanted to bring in further amendments but I shall be able to do so next year. I have studied the aspect of sales tax as much as I could and I wanted to be thorough. But I could not gather the facts and figures abundantly. I would try to study the tax structure of China, Russia and some capitalist countries also and try to benefit by it. Next year if I should be fortunate enough to present the Budget I shall try to make it as idealistic as possible. In the meanwhile three days back I had brought in these amendments. I have got a book with me on the subject of Sales tax which is well worth reading. I am sure the hon. the Speaker would like to keep a few copies of the same in the Library of the Assembly for the benefit of the Members. Its name is

Current Sales tax Acts in the States of India, and contains the Sales tax Acts of other States in India and various other matters on the subject. I am not satisfied even with this and have asked my Department to collect statistics state wise and find out the turnover limits, the exempted goods, etc. so that I would be in a position to place before the hon. Members a correct picture and make the Sales tax Act as idealistic as possible keeping in view the amount that is needed for our State and other things.

Lastly I would like to inform the hon. Members that I am introducing today an important amendment. Many of the Members might have known from a perusal of the news papers yesterday or day before yesterday that the Chief Minister of Madras had introduced a bill to amend the Sales tax on tobacco raising it from $1\frac{1}{2}\%$ to 80% . So far tobacco was not taxed in Madras and lot of smuggling into our State was taking place and we are not getting any benefit. Today

our tax on tobacco is 4½ / while in Madras it is 80 % and so now there will be smuggling from this State into Madras. No doubt we also get some revenue but that is only incidental. The States of Bombay and C P have not imposed this tax on tobacco but we have to keep a close watch on their borders to prevent smuggling. In Mysore also a similar tax had been imposed. I have not given sufficient thought to the matter but I have got an amendment on the subject which I shall be moving at the time of the second reading and would like to ask the permission of the House for raising the tax to 30 % and would promise that I would impose it only if it is going to be helpful and the primary producer is not going to suffer. I can do it through an Ordinance but when the House is in session it will not be proper and I have to take its assent.

I have clearly stated the facts regarding sale tax and I have nothing more to say except to request the House to pass the first reading of the Bill unanimously.

Thank you

میری وی ڈی دسائی (ایڈووکیٹ) براہ کرم ہاؤس کے سامنے
سامی کس کے لئے اس حوالہ کے لئے آئے ہاؤس میں کوئی طے نہ کیا (Mixed feeling)
میں دیکھا ہے کہ طرف بورا (Relief) دے کیلئے کچھ (Measures)
رکھے گئے ہیں لیکن وہی طرف کچھ اگر (Exempted) حصوں پر کس
عائد کیا رہا ہے ایک ورے ام میں (Adjustment) سمجھنا
کہا گیا ہے میں کے بارے میں بھی کچھ کہا گیا ہے اس سے پہلے دو ہائی کی بجائے
چار ہائی کہیں کرنے کے بارے میں ہاؤس کے سامنے جب لی آئے اس وقت آپ لی
پہنچیں۔ میرے لئے وعدہ کیا تھا کہ جب اس میں کمر چلی جائے شروع ہوگا اس وقت اس
چار ہائی کی بجائے ۴ آئے آئے ہیں لیکن اس کے ساتھ ساتھ کئی چیزیں ہیں جو اس کے
کے ذریعہ اسے اس وعدے کو دور کیا ہے لیکن اس کے ساتھ ساتھ کئی چیزیں ہیں جو اس کے
سب کے برعکس اور ہوازی کے مطالبہ کرتے آئے ہیں کہ ملتی ہے (Multi point)
کی بجائے ایک ہائی (Single point tax) رکھا جائے ہزاری ہزاری
نہی اس سامنے میں کافی موج نہار کیا اور میں سمجھتا ہوں کہ اگر ملتی ہائی کی
بجائے سنگل ہائی کس رہے ہو سہولت ہوگی اور نہ ہوگا اور اس کی وجہ سے
فصلوں میں (Fluctuation) ہوئے ہیں جو اس کے
ذریعہ حکومت کے خلاف ان کے ٹیکس کو سنگل ہائی کے طرز پر

سنگری ہے گزری ہوم سیرا روت میں ہوگا یہ سے ولوں کی ایک سنگ کال (Call) لڑنے کے لئے اس میں سیر کا سکرہ اگر تھے انکے ساتھ ساتھ ہونے کمرے کے بارے میں بدل ساس میں سے ساسے بھاو رکھا تھا وہ مانگی کی بھی کا حصصاً لورس لٹلائے (Coarse cloth) کو ہونے طرز پر جس سے اگر ب (Exempt) کرنا چاہئے کہ کہ وہ بدل لٹلائے (Middle class) لوگوں کے اچھا فی رتھ میں ماننے میں ایک اسٹیب بھی آنا ہوئے میں اسد کرنا ہوں کر رتھ کو کو وئے طرز و سلس جس سے سہی کا حاکم ہیں کورس و سڈم کلاچے کے جس کو دو وسٹا گئے جو ل (Half a cake is) better than nothing) جس صورت اس کے کہ کو وئے طرز و اگر سٹ کا ہے

ایک و کے (Notification) کے درجہ میں کو اگر سٹ کا گیا ہے اس سے پہلے ہارے امور و جس کو گرسٹ کا گیا تھا انکے ساتھ ساتھ میں کو بھی اگر ب کا تھا اور ل ساس میں ہو کہ ڈاکٹر میں سے سڈکل پواسٹ آف وو (Medical point of view) سے و اس حال سے کہ طالب پراسوائی سا میں ملے عالتا ہوں لے اسکو اگر سٹ کا ہوگا

نبرد (Tamarind) اور چار (Chilies) میں جس لگا چارھا ہے لکن یہ ہاں کے عوام کے اچھا کی جس میں خصوصاً راسٹ ہڈر ناد میں برڈر ا اچھا ہوئے اور لگا ہے میں نوہ سل ووڈ (National food) ہے لکھا ڈیمسی و دوسرے عالت میں اس و جس عالت کا گاہے اسلے ہاں بھی عالت کا رہا ہے میں میں دل کو سچوہ سکا الہ کسور (Export) کیے عالت والے مال اب جس لے تو میں و اعراض ہونا لکن معافی اسمال کی صورت میں جس عالت کا جانا چھک ہوگا

مڈ میں جس لگے کے بارے میں بھی یہ کہا ہے کہ جلی کچھ مڈ جس اگر سٹ لٹ (Exempted List) میں بھی اب اپنی اگر سٹ لٹ سے نکال دیا گیا ہے آرسل ساس میں سیر جو انک ڈاکٹر میں ان سے میں میں کی نوع میں بھی میں ای زندگی کا ایک ڈا حصہ ہے عرب لوگوں کو بھی اس کی ضرورت ہے اس میں میں جس میں سیرس میں سسٹاں کی بہت جلی میں سے زیادہ ہے لکن یہ عام اسمال کی چرے ڈیمسی کے لیے جو گولیاں اسمال میں ہیں و بھی سسٹل (Taxable) ہوگی میں میرا حال ہے کہ جلد ایکس میں جو کہ لکومل اسمال میں ہے سا داسلے کو اگر سٹ لٹ سے نکال دیا گیا ہوگا ساست چرے ہم لے سچھا و رکھا ہا کہ فارن لکریں (Foreign Liquors) پر جس میں ہے اس نہ لگا جاسکتا ہے لکن اس و جس عالت نہ کرے عالت عوام کے اسمال کی جسوں میں جس عالت کا گیا ہے میں سچھا ہوں کہ اس سلسلے میں

III) انریل سامن مسر کو صحح ور بن دنا کائے ایں ال لوس (advice) لی ہے

حکومت کے خود دے رہے ہیں ان کے بارے میں عوم کی مانگ ہے
اس کا وعدہ کیا گیا اب اس کو ور کہ گنا ہے

ن اوو (Turn over) کی حوات رکھی گئی ہے اس کو لہائے کی مانگ
کی گئی ہے جب ہم دو بے معادوں میں لٹھواسگ (Adjoining states)
کو چھینے میں اور وں کے ک بن کر (Invitation structure)
کو دیکھا جائے تو ن اوور کے حال میں کون خط لار کا جائے ؟
ہم نے ان سے بنے بنے لیا ہے نہ اس میں انٹرلی ڈولڈ کر
(Industrially developed countries) کے بے آمدنی کا درجہ ہے
میں میں حوک وہاں لڈ بر راد میں اس لیے وہاں راد پ مفاں طرح صج کا
کا جائے بنی جائے سو اری حالات کا لحاظ کرتے ہوئے آرگو ب ساس
جس جاں سوار میں کے حال میں کہہ ہے اس کو انکر (Encourage)
کرنے کی ضرورت ہے اسی صورت میں انٹر ا (Industrial Area)
سے ہارے ملک کا مقابلہ کرتے ہوئے ہمیں میں اماد کرنا ساس ہوگا جس نوازے
اسٹنڈ میں میں کے لحاظ سے (۳) روپے ن اوور کی حد تک رکھا
جاہا تھا لکن میں بے (۲) کی حد رکھی ہے اب ہاں ہارے اس
(۱) روپے ظفار کی حد میں جاری ہے لکن ۴ جب راد ہے اس کا ٹرکارووار
اور انٹر رڈ لڈ اب بے حوالی اس (Multi Point) کو
سنگل پانٹ میں (Single point tax) کہتے ہیں اس کا ہم
میں میں کرتے ہیں لکن ن اوور کے سلسلے میں میں عور کرنا ضروری ہے

اگر ٹرن اوور (Agricultural produce) کے بارے میں
جو بریم آئے ہیں اس کا ہم حرم عدم کرنے میں ہار ا کر (Structure)
میں رادہ بر اگر ٹرن اوور (Agricultural) ہے اس میں کہہ کر
جو رنڈ مل جائے وہ ساس ہے

ٹونا کو کے سلسلہ میں جو محور ہے اس کے بارے میں ہار ا فرٹ کسی سجدہ میں
جہاں جو بنیں ہرور (Propose) کیا جا رہا ہے وکس حد تک
ساس ہے میں کے کائنات ہوں گے اور ۴ کون حال کا جا رہا ہے اس بارے میں
کون راسے قائم نہ کر سکتے ہیں صرف مدرس میں ا یا بنیں لگا جا رہا ہے میں ی
میں ا جا رہا ہے کیا ۴ ساس ہوگا کہ ہم اس کے لیے کچھ اطار لیں اور میں
ورسی ی میں کا عمل ہو جائے اور اس کا کیا سجدہ نکلا ہے اس کو دیکھنے کے بعد

मिसे बाय दूसरी चीज यह है कि पहले हमें पर २ पाजी सेल टैक्स या अगे बायमें ४ पाजी कर दिया गया था। उसने जुर बकन लागू हुआ यह है कि गवर्नमेंट ने काफी जुरत के साथ कस्टम्स ड्यूटी (Custom duty) घटा कर दी थी। कस्टम्स ड्यूटी बहुत कम दी जान के बाय आमदनी या काजी दूसरा अरिमा गवर्नमेंट की जल्मत दी और अगली के निय यह सेल टैक्स १ रुपय हो चार पाजी कर दिया गया था। और अब अब निकले में ठबरी की दुई है तो गवर्नमेंट निर्निहद कर कामनास जिये ४ पाजी ने बजाय तीन पाजी की तरमीन करना चाहते हैं। यह तीन पाजी बजाय पर की में है। अल तरमीन की बजह से घास टनस में लाखों रुपय की कमी होगी। व्यापारियों को हिजाब दिताव रखने में सहायित होगी।

दूसरी चीज जो हम यह कहना चाहते हैं कि मिनीट पहले ७५ रुपया हुआ में थी। जिससे नीचे बेचारी को सेल टैक्स में माफी मिलती थी। अब सिफा बदल पर वही रुपय ७५ रुपये बाय की की जा रही है। ७५ रुपय रखार के कोबी हाकी बनाय तो बाठ साठ बाठ हजार होजायेगी। लेकिन हम जिये जा रहे हैं। जिससे व्यापारी को बचाव सहायित होगी।

और अब जो बहुत तरमीन की जा रही है वह बका ६ में की जा रही है। वहा बका ६ को बसकर दूसरा बका बायस दिया गया है। जिस बका ६ के पात्र हिये हैं।

(१) सोना चांदी

(२) प्रवास स्टोन्स (Precious Stones) रियल गैज कल्चर (Real & culture) निर्मित प्रवास स्टोन्स गैज गोट और सिवर (Imitation Precious stones & Gold & Silver)

(३) मल्टिपल पॉइंट पर पहले ओ सिगरेट पर मल्टि पॉइंट टैक्स (Multiple Point Tax) या वह सिंगल पॉइंट टैक्स (Single point Tax) करना गवर्नमेंट न कबूल कर लिया।

(४) मिडियम (Medium) और कोर्स क्लोथ (Coarse cloth) का सेल टैक्स भी कम कर दिया गया है क्योंकि अब्बाय ब्यादा तर वही कपडा बिस्तेमाल करती है बिगर चीजों पर ९ पाजी टैक्स रखा गया है।

और अब साठ चीज यह है कि पहली मर्तबा बके ८ में यह तरमीन की जा रही है कि बचकारी मुस्ताजिरो के लिये ओ सहायित सिफरते बाबकारीसे की गयी थी जिस तरमीन के अरिमे अगली हबक कर दिया गया है।

अब बाय यह भी कही गयी की मल्टिपल पॉइंट (Multiple Point) की बजाय सिंगल पॉइंट सेल टैक्स (Single Point Sales Tax) रखा जाय। लेकिन बाय यह है कि मुस्ताजिरो सूबेबात में मल्टिपॉइंट सेल टैक्स है। वह अगे बदल कर के अब एक सिंगल पॉइंट नहीं रखते हैं लमतक हय भी सिंगल पॉइंट सेल टैक्स नहीं रखा सकते हैं। अब कि बाय बोम्ने अगे सूबे में मल्टिपॉइंट सेल टैक्स है, यह कहा जाता है कि ओ माल बेचा जाता है बुध पर

क्या टकस होन से कीमती न बिबाधता होगा और हमारे मान की मूल्य (Value) कम होगी। लेकिन जबतक दूसरे सुबो नें सिगन पाबिड टकस न हो हमारा न सिगन पाबिड टकस रखा ठीक न होगा।

बनौ तो वहाँ पर दोहों की वर टक्स आभय करण के भारेनै बती कहा आ रहा ह। 'डेफिम मिनिस्टर साहब यह चाहते ह कि मद्रास बाधि दूसरे सुबो य यह टक्स यदि रसा गया और यह टक्स कहा आभय होन की ववह से जो हाउस पवा होनी बूसको मीट (meet) करा के शिय यह सपलीम बाजी आ रही हँ कि मिनिस्टर साहब को यह बस-व्यार दिया जाय कि बती हाउस पवा हो और बरफ्त पब तो यहायू पर भी टक्स बिडाय जाय। निन्हावा फामास मिनिस्टर साहब की मबारिकबाय देकर य अपना मायन समाय करता ह।

سری اسی داڑگوئے (جی) سہر کرہو حواماگ ل ملوگس
کے ملے ہارے جے ن کم کہے بکو یک حد ک (Appreciate)
لوبا سروی ہے حد تاکہ دوآر ل مہرے لے ہی تاکہ سہر سعلہ لے اس میں
یک حد ک و ب (Relief) جے کی کوسس سروی کے میں ن عام مانوں
کو دھوانا ن حاما لکی ن افور (Tunova) سے رج کرنا نا حار ای
کی بھائے ہی نای کرنے حوراب گئی ہے ہی کا حرمعم کرنا ہا ہوں لکی
مانہ ہی ماہ لہو تاکہ حواگر لہاگس (Exempted Goods) جے اکو
اگریمڈ لٹ (Exempted List) سے خارج کرنے کلتے حواسٹ ی
ہے کے سلعو بھے اور میری اے کو اعرض ہے الی برج اور جس (Matches)
کو اگریمڈ لٹ سے خارج کرنا معمو ہے ایوا ل فاس سہرے و ماب
فرمایا کا حو کہ حور ہارے اس راد ح ہوں ہی اسلے ان رکس عاندکا
حانا سب سنجو گیا ناعہ بکو اگریمڈ لٹ سے خارج کرنے کلتے ہ اسدک ل
س کا گیا ہے جھے بد کہاہے کہ ہ تاکہ ہوں لے کہاکہ و س کی طرف سے
صورت نا حواہس ککھی بھی کہ عرب لوگوں کے کھائے کی حروں رکس ہ لگا نا
حائے میں سنجو ہوں کہ ان حروں رکس عاند کرنے سے گوریمڈ کو راد مانہ
ہیں ہوگا اے ہی حروں ہی حکو ہر حرت ادبی سمال ک مانے اور حمو صا ملنگارے
ہر گھر میں غربت سے غربت ادبی ہی ای لے تاکہانا مارچو ک سکا ممکن ہے
ک اس مانہ میں کچھ ہی راد کس گوریمڈ کو وصول حوالے اکو حواکم ہوگی
اسکے بارے میں عور کرنا حائے کہ و سے عرب اسو طامے ر لڈ (Burden)
ہہ ڈالا جائے ان بور کو پس طر رکھے ہوئے اکم کے حاصل کرنے کی کوسس
کوئی حائے اے میں عرض کرو تاکہ نا اس (Items) کو اگریمڈ
گدس سے خارج کرنا کسی طبع صبح میں ہوگا کیونکہ ہ عربوں کی شنا کی حروں
ہیں ان رکس سہ کا کس لگانا درس ہ ہوگا اسلے میں عرض کرو تاکہ ہارے

سامن سر صاحب کا اس سالہ میں آیا ب لایا بیرون میں ہے اس میں سر صاحب کو سار کا دما ہوں کہ ہوں بے سٹ کو اگر سٹڈ گلس میں سال کا ہے بھیے نوع ہی کہ وز ہے اس میں سال ہوئی انکی اس ہر ہری پاری کی طرف ہے جب ہی ہ ی س س سٹگی ہیں لاکالی (Cattle) سلسل میں لانا ہے سکی ہے کا و وی طرح گوشت کو وصول ہونا ہو اور وصول کرنے والے اوس سے فائدہ بھانے ہوں ان سال میں ہی بھی وصول کی سال کے بیروں میں ہے سکی ہے میں ہی اس میں لگا لگا ہو سکی ہر اس میں لگا لگا ہے جنکو میں بکھا ہے کے ہوں لگا لگا ہے اور کہاں میں بکے ہم کو اے جان کے لال کا لہ طر کوئے ہوئے عمل کرنا ہے میں نے سامن سر صاحب سے خود ہم عاک کہا ٹل رحو میں وصول کیا جائے وہ ہم ہوا ہے انہوں نے مجھے سچائی کی کہ وہ ہونے کا سکاروں رعاد میں ہوگا جب سے آر ل میں سے ہی ہوئے (جس اور میں جانے کا ماں ہوا ہے) کہ اور میں کالی کے وہاں عرب ڈاسکا و بے میں کس لانا ہے سکی ہے گورڈ ب کے اس میں ہو انکی سب سے کا اکی وہ سے اگر کہ میں (ہا ہا ہا) (Agri cul) میں ہا پار عائد ہوا ہے میں حال ہے ذی گھنٹہ ہی انکی اگر سٹڈ گلس میں اصل کے پانے لیا کہ ان میں انکی میں نظر میں میں لانا ہوں کہ جان و میں وصول ہوا ہے سکی ہے گوشت کے حوالے میں لانا ہو میں آخر میں آر ل میں لانا میں سے دو بل اور لگا کا مالی رحو میں لانا ہے وہ لانا ہے بلکہ میں سے ہی اگر سٹڈ گلس میں حل ہے نا ہے سے اگر کہ میں او غریوں کو میں کس سے محاب مانا کے آر ل میں میں سے باج لڈر (Cottage industries) کی حد تک میں اس میں کس سے جانے کی کوپس کی ہے انکی میں ایک میں باج انڈسٹری کی طرف آر ل میں میں بوجہ دلاوگا جو ہمارے سامن بیرون اور دہار میں لے لے اے رحل میں ہے اور لاکھوں غریب میں کے ہمارے میں رہے میں و باج انڈسٹری کے کوپس کے گھوٹ کی میں میں لڑگ ل لگا کر احواد میں مانیوں سے انکو حلا کر ل جائے ہیں ان کے اے حو لوگ آبل سلس (Oil seeds) حوالے میں وہ لوگ ان ہونے میں اور کو حباب کتاب رکھنے کے قابل میں ہونے میں سکی ہے آر ل سامن میں اس میں یہ کہیں کہ لوگ مصالحت کے طور پر کس ادا کرتے ہیں برہوا کی حد تک میں کہہ سکا ہوں کہ میں میں ہمارا میں حو ملوں کے در گھائے حلا کر اے میں ہوں سے گھائے حلا کر میں لگائے ہیں اور ای رنگی کرنے میں ان لوگوں کے میں انک نا دو گھائے ہونے میں میں سے ل کائے ہیں میں انڈسٹری کے رہہ حساکہ میں نے جے کہا کافی لوگوں کی گزر میں ہے اسی میں سٹری کو حباب تک ہونے میں میں (Maintain) کرنے کی کوپس میں عا ہے میں

is dynamic the world is not static we have to go in experience and have to advance by experience We understand that At one time the Government brought certain items into the Schedule of exempted goods which they declare the essential necessities of the people and in the time they bring in amendments saying that these things are not essential goods and they should be taxed When they bring any amendment Bill giving exemptions to certain items should they not think that a time will come when these goods will become taxable? I very often Amendment Bills are brought it is not to give relief to the people it is to put the tax burden on the people but to impose new taxes and create more confusion not only in the department but in the public at large

We find from Section 6 clause (iv) of the Bill that coarse cloth would be taxed at two points and that no relief is given in respect of this item It is often said that we want a welfare State What is meant by a welfare State? It is reducing the tax burden on the people in other words the poor people should get goods at the cheapest rates so that by the income they get they will be able to purchase large quantity of goods i.e. essential goods and then purchasing power goes up Coarse cloth is the most needed cloth by the entire public We do not mind super fine and medium cloth being taxed even at six pice We therefore feel that coarse cloth should be exempted from this tax Not only should the word coarse be removed from this clause but also coarse cloth should be added to the list of exempted goods in the Schedule If coarse cloth is taxed a large section of the public will be put to great loss Specially on account of the demonetisation which has been brought into vogue the purchasing power of the people has been reduced In the light of demonetisation if more tax is imposed on the poorer section of the people they will be crushed Therefore what I plead for is that coarse cloth should be exempted from Sales tax

Through clause 9 sub clause (1) of the Bill Items 18 and 19 in Schedule I of the Act are sought to be omitted In other words Chillies and tamarind are going to be taxed Chillies and tamarind are more or less the main necessities of the people they are as a matter of fact the spice of life of the people If these things are taxed the general public, who are

hard put to by so many taxes will be further hit. The Finance Minister has stated that the production of chillies and tamarind in the State is nearly three times our consumption, and that double the quantity that is consumed in the State is being exported outside the State and that therefore these items have been taxed from the export point of view. We do understand the contention of the Finance Minister but we feel that things which are largely used by the common people should not be taxed. We do not mind the Finance Minister bringing another amendment through which chillies and tamarind will be taxed only for export purposes but not for internal consumption. Chillies and tamarind which are the most commonly used commodities being taxed for the sake of those people who import it is not at all in accordance with the canons of financial propriety or with the policy of equitable taxation.

Then, coming to the third point i.e. about medicines as at present according to Schedule I of the Act medicines have been exempted from tax. Now the Finance Minister says that only those items mentioned in Clause (iii) of section 9 of the Bill would be exempted from tax and the remaining items or tonics of medicinal use would be taxed. Perhaps the Finance Minister is not aware of the fact that it is very difficult to distinguish and discriminate between medicines and tonics. If we go to the bazar we will find that the merchants call a tonic also a medicine. The Finance Minister may ask his Departmental Official about the difficulty they experience in calculating the tax on medicines because it is difficult to distinguish between tonics and medicines. Tonic is meant for recouping health. If these tonics (or medicines) which are meant for promoting the health of the public are taxed the poorer section of the people will be hard hit. After all the amount of tax that is collected on these tonics or medicines is not much. Specially a large section of the poor people use Ayurvedic and Herbal Medicine. As it is we find that these herbs Ayurvedic medicines are being taxed. The hon. Finance Minister must have received a memorandum on behalf of the poor merchants and druggists selling these herbs. I feel that tonics as well as herbs and medicines should be exempted from taxation and should be included in schedule I of the Act.

As I have already said, this is the sixth amendment Bill that has been brought before the House and we have discussed and re-discussed the whole subject. Our view point

on the matter had been put forward time and again and therefore I do not think it necessary to repeat what had already been stated

I finally appeal to the Finance Minister that coarse cloth which is being used by the largest section of the people should be exempted from taxation. By this the people would not be taxed to the extent of Rs. 20 lakhs which does not reduce the finances of the State to any appreciable extent. I also feel that tannar and chulias should be exempted from taxation. These items were exempted in the Third Amendment Bill and I do not know what made the Finance Minister to impose tax on these items now. These items should be included in Schedule I. I would also appeal to the Finance Minister once more that not only medicines but also tonics and herbs, should be exempted which would give a huge measure of relief to the common people.

**Dr G S Melkote* Mr Speaker Sir I carefully heard the various arguments advanced by the hon. Members and I should say that I was totally unconvinced by the arguments put before the House by them. One of the hon. Members said that within the course of one year we have brought as many as six Amending Bills and that these amendments to amendments are filling up the book thereby drowning the main Act itself. I agree with him. I would like to tell him that possibly within the next two years I might bring a dozen more amendments. There is great necessity for that. I tried to explain in the very beginning that the history of the Sales tax Act in Hyderabad had a peculiar feature that there was a customs duty in lieu of which, we had been trying to impose sales tax and that when customs duty on some of the items is abolished, naturally we have to think of revising the sales tax on certain items—either decrease or increase. The last one is one of the main reasons for the frequent revision of the imposition of sales tax. Apart from this the Speaker himself agreed that we should gain experience.

Shri V D Deshpande The Speaker did not express any view.

Mr Speaker He means the hon. Member who spoke.

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*L. A. Bill No. XIII of 1958 the
Hyderabad Sales Tax (Amend-
ment) Bill 1953*

Dr. G. S. Melkote The facts and figures before me were very meagre. I have been able to collect more facts and figures now and by next year I might be able to bring a more fundamental amendment than this year. As it is I thought I had gone a long way in satisfying both the people and the hon. Members of this House. I must however confess that I myself am left unsatisfied with what I have done. I would on one side like to give greater relief for the poorer section of the people and on the other devise ways and means of taxing others which would bring more money to the coffers of the State which amount can again be expended on the poorer section of the people. I have been searching for such measures and as and when I glean information either from the Members of the Opposition or from the outside public I would naturally think of bringing an amendment which would be to our advantage and not disadvantage.

With regard to some of the items I said in the beginning that I am left totally unconvinced. The logic placed before this House by Members of the Opposition is merely sentimental and does not bear relation to the facts of the situation. Take for instance the question of medicines. I have not specified in the Bill either Ayurvedic or Allopathic or any other system. I would like to ask what is the percentage of the people who make use of these things and who are the people that pay this tax or purchase these medicines. If we go into details, we will find that 80% of our population go without medicines when they are taken ill either nature cures them or they resort to some quackery in the villages which is certainly not taxable. I am not taxing any of it. The remaining 20% of the people live in cities and even here people are so poor that they are not able to pay for medicines. Ultimately it boils down to this that 1 or $\frac{1}{2}$ per cent of the population will go in for these medicines etc. which comprises mostly of the richer section of the people. I feel that it is but right that the richer section should be taxed. But there are certain medicines which are life saving. Even a poor man when he knows that there is a medicine which can save life would sell away his property and try to save his life by purchasing that medicine. Such medicines of life saving nature, I have tried to exempt completely from taxation. With regard to the rest, the actual cost of the medicines is less and the druggists and others have made enormous profits from the richer section. To tax that amount

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ment) Bill, 1958

I consider it is not sinful if it is only proper. No other States have given this exemption. After having considered all the facts I am sure the House would agree with me when I say that I am only taxing the richer section of the people and those merchants who are making enormous profits.

Shri V D Deshpande There are many kinds of medicines which the middle classes purchase. Will they not be hit by this tax?

Dr G S Melkote It is only about 1% of the population. The middle classes do not purchase them.

Shri V D Deshpande The hon. Minister wants to make it impossible for them.

Dr G S Melkote I am not doing that. With regard to the turnover level itself it has been asked why we should look to other States and that we must make fundamental changes. I certainly agree with the hon. member who said that. I would like to make more fundamental changes. With more experience it may be possible for me to do so. I have got some facts before me here. For instance, Vindhya Pradesh, Orissa and West Bengal have kept a turnover limit of Rs. 5,000. Why not look to them? The only State which has kept a turnover limit of Rs. 80,000 is Bombay. It cannot find to do so. Even West Bengal could not do it.

The turnover limits in Assam, Madhya Pradesh is Rs. 7,500. All the remaining States (excepting Uttar Pradesh whose turnover limit is Rs. 12,000) have turnover limits of Rs. 10,000. This is the situation. Bombay is an exception. Thus maximum turnover is Rs. 10,000 and the minimum is Rs. 5,000. No State can increase its turnover level beyond Rs. 10,000 because it will not earn anything. Keeping this in view we fixed our turnover limit at Rs. 7,500 I.G. (Previously it was Rs. 7,500 O.S.) No doubt, a big jump!

With regard to tamarind and chilies I made it abundantly clear that no agricultural product would be directly taxed by this. As every hon. member knows 80 per cent of the population live in villages and their chilies and tamarind go untouched.

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Hyderabad Sales Tax (Amend-
ment) Bill 1958*

altogether. The remaining 20 per cent of the population that live in cities have to pay a little. But the maximum amount that I get would be by export duties. There is inter State trade, and I am not in a position to tax. I am not taxing the producer. The criticism is that I am taxing an essential commodity. But as I said, 80 per cent of the population is going scotfree and of the 20 per cent that live in cities the middle class and poor section of the people in cities as compared to villagers are a little above the middle class and poor class of the villagers. That is the situation. The imposition of tax on these articles and getting more money from other States (by way of export duties) to help my State people is not, I believe, wrong.

Coming to skins and hides much of it is exported. We do not manufacture and if at all manufacture we do it very little from the hides and skins in the State. The criticism levelled is that the village patel and patwari is often harassing. I will certainly look into the matter. If I find that I cannot suitably recompense the villager without taxing him I shall consider what measures I should take through notification. Hence, I have removed this (hides and skins) from the exempted list.

Next cattle. It is the agriculturists' main need. A single individual occasionally goes into the market; he can never have a turnover limit of Rs 7,500. Cases of people whose turnover limit is above Rs 7,500 and who are actually buyers and sellers of cattle are few and far between in the State. It is only such people that make a profit that I intend to tax.

About Kolughanas these people are just like weavers. From it, he earns his livelihood. It is not merely a question of their livelihood; they want to become richer as compared to others. They have agreed to the tax when the turnover limit is Rs 7,500.

As regards cloth, I made the Congress view point very clear before the House. Cloth manufactured under certification of the All India Spinners' Association is exempted. Those people who stay in villages who are weavers who use mill yarn but whose number is very great and over which no capital or very little capital is spent are also exempted,

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ment) Bill 1958

they run a primitive type of industry and their entire livelihood depends upon that. Government feel that this type of weavers should be accorded relief and that the relief they get should be a little less than that given to handloom weavers. So we have given exemption under yarn from 2 per cent to half per cent. That would come by a notification. Then considerable relief has been granted in respect of coarse cloth and medium cloth. Again the tax of 2 dubs is reduced to 8 pies 1 G. and from 8 points it is reduced to 2 points. Thus, competition with handloom weavers is reduced. With regard to fine cloth I have kept it at 9 pies. These are the various gradations and this is the principle behind taxation.

I have tried to answer all the points. We are in the First Reading Stage. Much of what the amendments seek to remedy has also been answered. I thank the hon. Members who have spoken on this Bill making certain useful suggestions. I request the House to pass the First Reading of the Bill.

Shri V D Deshpande At how many points will the tax be on tamarind and chillies?

Dr G S Melkote Only at one point that is at the purchasing point.

Mr Speaker The question is

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a first time.

The motion was adopted.

Dr G S Melkote Sir I beg to move

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a second time.

Mr Speaker The question is

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a second time.

The motion was adopted.

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*L A Bill No VIII of 1958 the
Hyderabad Sales Tax (Amend-
ment) Bill 1958*

Mr Speaker We shall now take up the clause by clause reading. There are no amendments to clause 2 of the Bill.

The Question is

That clause 2 stand part of the Bill.

* The motion was adopted.

Clause 3 was added to the Bill.

CLAUSE 3 A

Dr G S Melkote I beg to move

That for the second line for the words

'four pias in the rupee' the words and letters 'three pias in the rupee in IG currency' be substituted and for the fourth line for the words

'six pias in the rupee' the words and letters 'six pias in the rupee in IG currency' be substituted.

Mr Speaker Motion moved.

That for the second line for the words

'four pias in the rupee' the words and

letters 'three pias in the rupee in IG currency' be substituted

and for the fourth line for the words

'six pias in the rupee' the words and letters 'six pias in the rupee in IG currency' be substituted.

D G S Melkote The amendment is quite clear and I need not say anything in support thereof.

Mr Speaker The question is

That for the second line for the words

'four pias in the rupee' the words and letters

'three pias in the rupee in IG currency' be substituted

and for the fourth line for the words

'six pias in the rupee' the words and letters

'six pias in the rupee in IG currency' be substituted.

The motion was adopted.

Mr Speaker The question is

That Clause No 2 A as amended stand part of the Bill

The motion was adopted

Clause 2 A was added to the Bill

CLAUSE 3

Mr Speaker There are no amendments to Clause 3 of the Bill

The Question is

That clause No 3 stand part of the Bill

The motion was adopted

Clause 3 was added to the Bill

CLAUSE 4

Shri K R Venkateswamy I am not moving the amendment standing in my name

Dr G S Milkate I beg to move

That after clause (v) of the proposed section 6 the following be inserted namely

(vi) Government may at any time by notification in the Jaidsa impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit

Mr Speaker Motion moved

That after clause (v) of the proposed section 6, the following be inserted namely

(vi) Government may at any time by notification in the Jaidsa impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit

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ment) Bill 1958*

**Dr G S Melkote* Sir the hon Leader of the Opposition said that this is too drastic a measure and that we should wait and watch before so empowering me as per this amendment. I am certainly not in a hurry to bring this amendment. But if thereby the State is going to lose heavily I should rather feel sorry about it later. As I said I could have brought this about by means of an Ordinance without bringing it before the House. But I felt that since there is time for my intention being made known to the House I thought I should do it and hence I have brought before the House this amendment. How the measure would affect Hyderabad would be very keenly watched and it is only when I feel that it would adversely affect the State that I would take steps under this amendment. It need not be 5 annas in the rupee it may be 2 annas or one and half annas or something like that just to suit the necessities of the time. During the next session of the Assembly four or five months later hon members may if they so feel bring in amendments. But for the time being I would like to arm myself with this kind of legislation so that any loss that may occur to the State may be prevented.

Shri V D Deshpande Heavy armament is always bad. Secondly hon the Finance Minister says that during next session we could bring in amendments but non official members are not in a position to bring in any amendments for a money bill.

Dr G S Melkote I myself shall bring and create an opportunity to discuss them.

Shri V D Deshpande Still I continue to believe that such a drastic measure should not be passed. Though I believe the statement of hon the Finance Minister when he says that he will not act under it unless it is absolutely necessary, still we are apprehensive of giving such wide powers without the House having had sufficient chance to deliberate over it. In Madras this point appears to have been discussed for a long time in the Assembly while we have had no such opportunity. Further it is a question of taxing at the rate of five annas in every rupee not a small matter. I would in the circumstances plead with the hon the Finance Minister that he should withdraw his amendment and wait till the next Session. In the meantime it is desirable to watch how it would work in Madras, Madhya Pradesh and Bombay.

**Confirmation not received*

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As has been said, recourse to ordinance is always here at the disposal of the hon. Minister. But why not give a chance to the House to watch and discuss at great length?

Dr. G. S. Mulkote : Of course I can bring in an Ordinance for the desired purpose at any time, but as the House is still in Session I thought it desirable to place before the House my intention and get myself empowered to act under the proposed amendment. I know what is going to happen but I have not brought facts and figures before me and I have instructed my office to collect all the facts and figures as quickly as possible. I am not sure whether Bombay is not following suit. Under the circumstances should our State suffer. In the circumstances I felt it necessary to place my intention before the House and am myself. I assure the House I am not going to misuse it if the House can depend upon my word.

Shri V. D. Deshpande : We want our conscience to be clear and we feel that we cannot give such powers to the Minister at this juncture.

Mr. Speaker : The Question is

That after clause (v) of the proposed section 6 the following be inserted, namely:

(vi) Government may at any time by notification in the *Jaide* impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes, pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit.

The motion was adopted.

Mr. Speaker : The Question is

That Clause No. 4 as amended stand part of the Bill.
The motion was adopted.

Clause No. 4 was added to the Bill.

Clauses 5, 6, 7 and 8

Mr. Speaker : The Question is

That clauses 5 to 8 stand part of the Bill.
The motion was adopted.

Clauses 5 to 8 were added to the Bill.

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*L A Bill No XIII of 1958 the
Hyderabad Sales Tax (Amend-
ment) Bill, 1958*

Clause 9

Shri K B Veeraswamy Sir I beg to move

"That para (1) of Clause 9 of the Bill be omitted

Mr Speaker It means that items 18 to 19 shall be there as before Motion moved

"That para (1) of Clause 9 of the Bill be omitted

Shri Shamrao Nask (Hingoli General) I want to move Amendment (a) only and not amendment (b)

Mr Speaker Then, amendment (a) also need not be moved as it is exactly the same as the one moved just now by Shri K B Veeraswami

Mr Speaker Shri Ankushrao Ghare

Shri Ankushrao Ghare (Partur) Sir I beg to move

That the following item be added at the end of item 15 in paragraph (ii) of clause 9 of the Bill, namely

15 A Raw cotton and cotton seed

Mr Speaker Motion moved

That the following item be added at the end of item 15 in paragraph (ii) of clause 9 of the Bill namely

15 A Raw cotton and cotton seed

Shri K R Veeraswami : Sir I beg to move

That the following be substituted for item No 24 in para (iii) of Clause 9 of the Bill, namely —

24 Medicines (used both internally and externally) Herbs and Tonics

Mr Speaker Motion moved

That the following be substituted for item No 24 in para (iii) of Clause 9 of the Bill namely

24 Medicines (used both internally and externally)
Herbs and Tonics

Shri Mahdoom Mohiuddin (Huzurnagar) Sir I don't want to move my amendment

Shri Shamrao Nank (Hingoli General) Sir I beg to move

That the following paragraph be added at the end of clause 9 of the Bill, namely

(iv) After item 25 of Schedule I of the Act add the following items namely

26 Oil seeds used in Kolughanas

27 Cattle Hides and Skins

I may say in explanation that I don't want to move the amendment regarding Meat since it has already been included in the Schedule No 1 and exempted from the levy of tax I was not aware of that at the time of giving notice of my amendment

Mr Speaker Motion moved

That the following paragraph be added at the end of clause 9 of the Bill namely

(v) After item 25 of Schedule I of the Act add the following items namely

26 Oil seeds used in Kolughanas

27 Cattle, Hides and Skins

Dr GS Melkote Sir I think it will be better if we carry on without recess I am sure within half an hour we will be able to finish the work

Mr Speaker Does Shri Veeraswamy want to say anything in support of his amendment, in view of the fact that he has already spoken at the first reading?

Shri KR Veeraswamy No, Sir

Mr Speaker Shri Ankush Rao

Shri Ankush Rao Ghare Mr Speaker Sir The hon Finance Minister has expressed the view that the tax that is collected on raw cotton and cotton seed is a tax on the purchaser and not on the agriculturists. I would only suggest to the hon Finance Minister to go incognito to examine the case of raw cotton and cotton seed. When raw cotton and cotton seeds are brought to the market the merchant actually deducts the amount of the tax and the remaining amount only will be handed over to the agriculturist. So this is a case where practice and precepts differ. We are thinking that we are giving relief to the agriculturists but in fact the burden of the tax fell on the agriculturists. As cotton seed forms an essential part of the agricultural economy I would request the hon Finance Minister not to levy any tax on cotton seeds. At the most if it is considered necessary to levy tax on raw cotton I would plead that it should not be imposed on the purchase point when it is brought to the market but it should be collected when it is first lifted from the purchaser and sent to the mills for ginning.

With these few words, I take my seat.

* *Shri Sham Rao Naik* Mr Speaker Sir my first amendment is regarding the tax on tamarind and chilies. It has been admitted by the hon Finance Minister himself that tamarind and chilies are mostly used by the poor section of the people and that is why he wanted to levy tax at simple point—and that too at the purchase point only. These are edibles used mostly by the common people and being daily necessities of life I feel they should not be taxed at all. I am of the view that the tax on edibles is not justified by any canons of financial or even moral principles of our society. There is no doubt that the poor section of our people should be given relief. The hon Finance Minister has explained that the incidence of this tax will not fall on the shoulders of the consumers but will only fall on purchasers who mainly purchase for export to other States. The argument given in support of this measure that the adjoining States also levy such a tax cannot stand good here. For instance in Telangana people require badly chilies for their daily food and it is absolutely necessary to maintain good health. Even in Marathwada

chilies are considered to be essential necessities of food and without them the daily life of the people will not be complete. So from all these considerations I am of the opinion that the burden of this tax which falls on the poor section of the population is unwarranted. It will be beyond their capacity to pay this tax and I would therefore plead with the hon. Minister for Finance not to levy the tax on these commodities.

My second amendment is regarding the tax on oil seeds used in Kolughannas. If I understand correctly the policy of the Government is to afford protection to cotton industries and Kolughannas because of the import duties these industries have to lose to know the necessity for this taxation. In our State more than 30,000 Kolughannas are run on man power and nearly 3,00,000 of people are living on this industry. In these circumstances I think the levy of tax on oil seeds used in Kolughannas will not be conducive to the well being of this industry particularly when the Government has accepted the policy of encouraging cottage industries. I think Government's policy in this regard is quite contradictory. On the one hand they are not able to give protection to this industry and on the other they are not creating conditions conducive to the existence of this industry. I am afraid the levy of this tax would adversely affect the growth of this industry. The result will be that a greater section of the population will have to stop work and face the problem of unemployment. Due to these circumstances I request the hon. Finance Minister to exempt the oil seeds used in Kolughannas from the levy of this taxation. In this connection I would invite the attention of the hon. Finance Minister to the practice in Bombay where protection is afforded to this industry and I would request him to follow the same example here.

In the end I would like to express the hope that my suggestions will be accepted by the hon. Finance Minister.

شرعی بی سری داملو (سہی) براہ کرم ۱۱ سٹ لائی گئی ہے اس کی سپورٹ (Support) میں میں ایک ذوالعالم شہک نہ ہوں آرٹل میں فارسیاں جاتے ہیں کہ ہمارے مکان کے چاروں کٹھاا ہیں مع سب سے ملا ہے اسی صوبہ میں ای روں ہمیں لکھنا گاہے چاروں غریبوں کی صوبہ کی حور میں ہے سب سے غریب آدمی بھی صوبہ اور ای اسمال کے اے اگر اسے کسی عائد کے دنا جاسے توڑی مشکل ہوگی ہمارے کہ سب کو جب سے کی کسی

and turmeric and even matches are used both by the poor and rich classes of the population. But it is a value more than 50% of the agricultural own lands and grow the own produce. They get sold and in the own villages and on a small scale barter takes place. There is no sales tax imposed in that case. It is only when they get transferred to the hands of the merchants to be transferred again to the merchant for export I impose the tax with a little of the purchase point. It is this tax which I think will be an ultimate on the poor section of the population I am able to understand. The labour section in cities will certainly be able to bear the tax because they constitute a small percentage. That is why I said as against the loss the poor people will have to sustain the benefit that accrues to them much more. I am trying to impose this tax. I have not done this with a view to make good the loss in revenue. That is certainly not my primary aim. My primary objective is to give relief to the poor section of the people. That is why I have tabled different amendments. So regarding the charges levelled against me that I am not trying to give relief to the common people and that my Secretaries and others lead me to the wrong course etc. I must say that they are not correct. I am supposing they have done it. Hon. Members of the Opposition can come to me and say. These are the hard facts. Then I can certainly resign myself from the stand that I have taken. They have not placed facts before me whereas I have got hard facts before me and I personally feel that the imposition of this tax is a step in the right direction. (*Interruption by Shri Shreenaniulu*)

Mr. Speaker: Order Order

Shri G. Shreenaniulu: Sir, I want to clarify.

Mr. Speaker: The hon. Minister may proceed with his speech.

Dr. G. S. Melkote: So as I said, the agriculturist is not at all affected until he sells his produce to the merchants. In the villages even to day exchange of commodities on barter basis takes place. So when the price structure goes up he would naturally exchange his articles with something else. Agriculturists are sensible enough. They understand the whole situation. It is only when the commodities come to the

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City and are exported the sales tax is imposed. And as I said this affects only a small section of the people. The richer section can afford to pay this tax.

With regard to the cotton seed, the tax imposed is only on the purchase point. Previously due to the High currency the merchant classes were taking unusual advantage of the ignorance of our villagers. Today with the coming into force of IG currency due to demonetisation and with the abolition of customs duty the import duty had already been removed and the export duty will be removed shortly the price structure in this State has got to be almost on par with the neighbouring States. Then the merchants cannot any more exploit the villagers. At this juncture when the villagers are being exploited due to sales tax then it is time for me to consider suitable measures. The merchants are making huge profits and they are throwing the whole blame on the sales tax whereas the enormous profits made by the merchants are ruining the villagers. I would plead with the hon. Members to go round the villages and say this is the price structure at Bombay you are being squeezed, do not sell the commodities to the merchants.

Government has also got to consider this aspect. I have been thinking very seriously how to help our agricultural classes to sell their commodities to their maximum benefit. I do not yet know what measures have to be taken in this regard. I have been in consultation with the Minister for Rural Development in this connection and possibly I might be in a position to indicate the measures taken at the next session.

With regard to cotton seed the quantity that is consumed or used within the State as cattle feed etc. is not much. Most of the peasants of Marathwada and other places grow their own cotton seeds. I am not worried about that. The quantity of oil seeds that is exported from the State to be used for making oil and Dalda etc. is valued to the tune of 1 crore of rupees. Only the merchants who export them would be affected by the tax. These are the things which I would like to emphasise. I would certainly like to give relief to the agriculturist to the extent possible but if some people try to exploit the situation and take the produce grown here without benefit to either the Government or the people it is my first duty to help the people, after all the tax that is realised from those

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people who export the commodities would be expended for the people. I therefore hope that the Members of the Opposition will not oppose this measure which I have brought in.

With regard to Keluph mis the tax is imposed at the purchase point. Most of the people affected are merchants. The quantity of seeds that is converted into oil is exempted from tax. But if the seeds are purchased and again sold away naturally it will have to be taxed.

Shri Annap Rao Cane They purchase them they do not sell them.

Dr G S Melkote If they do not sell them they need not pay.

Regarding hides and skins I have already answered. A smaller dealer in these items need not pay. These items are exported to the tune of lakhs of rupees. It is only the big dealers whose turnover limit is more than Rs 7500 that have to pay the tax.

I have answered all the points raised by the hon. Members and request the Members to withdraw their amendments.

Mr Speaker I shall now put the amendments to vote.
Shri K R Venkayy

Shri K R Venkayy Mr Speaker Sir I want my amendment to be put to vote.

Mr Speaker The question is

That para (s) of Clause 9 of the Bill be omitted.

The motion was negatived.

Shri Anbush Rao Chare I beg leave of the House to withdraw my amendment.

The Amendment was, by leave of the House withdrawn.

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ment) Bill 1958

Shri K R Venkateswamy Mr Speaker Sir I want my
amendment to be put to vote

Mr Speaker The question is

That for item No 21 in para (iv) of Clause 9 of the
Bill, the following namely—

24 Medicines (used both internally and externally)
Herbs and tonics

be substituted

The motion was negatived

Shri K R Venkateswamy Mr Speaker Sir I want a divi-
sion

The division bell was rung

The division bell was stopped

(Since Shri K R Venkateswamy did not press for division
the division was not taken)

Shri Sham Rao Nakh Mr Speaker Sir I want my amend-
ment to be put to vote

Mr Speaker The question is

That at the end of Clause 9 of the Bill the following
paragraph, namely—

(iv) After item 25 of Schedule I of the Act add the
following items namely—

26 Oil seeds used in Kolughanas

27 Cattle Hides and Skins

be added

The motion was negatived

Mr Speaker The question is

That Clauses 9 & 10 stand part of the Bill

The Motion was adopted

Clauses 8 & 10 were added to the Bill

CLAU 11

Dr G S Melkote I beg to move

That in Clause 11 of the Bill for the figures and word
4 8 and 10 the following figures and word namely
1 8 10 and 12

be substituted

Mr Speaker Motion moved

That in Clause 11 of the Bill for the figures and word
4 8 and 10 the following figures and word namely
4 8 10 and 12

be substituted

Shri V D Deshpande I beg to move

That for Clause 11 of the Bill the following namely—

11 (a) In line 2 of section 4 of the Act for the words
and figures Rs 7 00 in O S substitute the words and figures
Rs 20 000 in IC

(b) In line 3 of sub section (1) of section 8 of the Act
for the words and figures Rs 7 500 in O S substitute the
words and figures Rs 20 000 in IC

(c) In line 1 of sub section (1) of section 10 of the Act
for the words and figures Rs 5 000 in O S substitute the
words and figures Rs 15 000 in IC
be substituted

I may add here that it has been wrongly printed as in
Clause (b)

Rs 20 000 in the list of amendments it is actually Rs 20 000

Mr Speaker Motion moved

“ That for Clause 11 of the Bill, the following, namely—

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ment) Bill 1953*

11 (a) In line 2 of section 4 of the Act for the words and figures Rs 7 500 in O S substitute the words and figures Rs 20 000 in I G

(b) In line 2 of sub section (1) of section 9 of the Act for the words and figures Rs 7 500 in O S substitute words and figures Rs 20 000 in I G

(c) In line 4 of sub section (1) of section 10 of the Act for the words and figures Rs 5 000 in O S substitute the words and figures Rs 15 000 in I G

be substituted

(Pause)

Mr Speaker This Amendment Bill seeks to change the amounts from O S to I G and the amendment is only in connection with demonetization whereas Shri Deshpande wants to substitute the amounts in the sections referred to in Clause 11 Is it relevant ?

Shri V D Deshpande I think it is quite relevant and amendments seeking to substitute the amounts mentioned in the sections of the Act can be tabled

مجھے اس سلسلے میں راجس کا اپنی ہے کوکہ ملے ہیں میں نے
اپنے حال کا اظہار کیا ہے صرف ایک دفعہ میں نے نہ ہاں میں نے
مجھے اٹھے ہزاروں اور رکھنے کے میں ہزار رکھنے کے لئے اس سے پس کی ہے
آملہ میں جس میں ہزاروں کے لکھوں (Figures) ہمارے پاس رکھنے
لے ۳۳ کی کہ وہاں آج ہزاروں لکھوں میں ہزاروں رکھا گیا ہے انکی
ن اور عام طور پر آج ہزاروں میں رکھا ہے (Mathematical)
اصول کے تحت ۱۱۲ ہوا ہے مجھے اس سے میں نے انکی میرا ال
ہے کہ حوراب (Relief) دی گئی ہے وکای میں نے حساب لگایا
اس میں میں ہزاروں کی کا د اور رکھا گیا ہے وہاں ہی کم از کم دس ہزار میں
رکھا جائے گا یعنی نا میں (Demonetization) میں انکی کو
ای میں میں بدل کے کے ملے میں اس کے رلیف (Automatic relief)
ہمارے پاس آئی ہے و (۱۶) اس کی حد کے لکھوں لکھوں میرا ال ہے کہ یہ
میں مل رہا ہے (Substantial relief) میں ہو سکتی اس لئے میں نے
میں ہزاروں اور رکھنے کے لئے اس کے میں کی ہے اگر آخر میں میں

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Hyderabad Sales Tax (Amendment) Bill 1933

ابھی اس میں دس ہزار کے ن اور دہ لکے والے صوبے میں رہی اس میں
 م کر کے گے اور ان کے ایک ہزار ن اور دہ لکے اس سے
 ہاں رہا ہے ہوگی اس ایک لکے کے صوبے

Dr C S Millote Mr Speaker Sir Technically the mover of the amendment has no right to move this amendment unless he has the previous permission of the Rajpramukh because this is a money Bill and the amendment seeks to enhance the tax structure. However I quite appreciate the sentiments expressed in this connection which prompted moving this amendment. I would personally like to go not merely up to Rs 15 000 or Rs 20 000 but even beyond provided the circumstances in the State warrant it. I shall keep this in mind and would request the hon. Leader of the Opposition to withdraw his amendment at this juncture.

سری وی ڈی دسپانڈے آرٹیکل 207 میں ہے جو کہ پیکل اصرار کا ہے
 اور پیکل میں ہے عرض دے گا اس سال میں ن کوئی ایک لکے کی ہمارا
 ہے لاسکا لکے جب ایک لکے (Money Bill) ہاں کے لے آنا ہوئے
 اور ایک لکے ہمارے سے آ رہا ہے تو میں چاہا ہوں کہ اس پر لکے سے لے
 اس کے ہیں

مسٹر اسپیکر لاٹ ایم (Last time) میں نے کہا تھا
 کہ اگر کوئی ایک لکے (Money Bill) میں ہے ن لکے سے ہو و
 اس لکے پر آ رہا ہے اس کی اس کے لئے ہمارے صوبے

سری وی ڈی دسپانڈے اس وقت اس کو کوئی سی لکے ہزار میں آگیا
 لکے اس میں ایک لکے کی حالت میں لایا جا رہا ہے اس کے لئے
 کہ راج ہرنیکو کی ہمارے پر اس پر ایک لکے سے جاسکے ہیں

Mr Speaker Article 207 of the Constitution reads

A Bill or amendment making provision for any of the matters specified in sub clause (a) to (f) of Clause (1) of Article 190 shall not be introduced or moved except on the recommendation of the Governor and a Bill making such provision shall not be introduced in a Legislative Council

Provided that no recommendation shall be required under this Clause for the moving of an amendment making provision for the reduction or abolition of any tax

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The Provision of the Constitution is clear on this point. If the hon Member wants to reduce the tax the amendment can be moved.

Shri V D Deshpande In fact my amendment seeks to reduce the tax. By enhancing the limit to Rs. 20,000 it would be reducing the tax the Government realise.

Shri M Buchiah (Surpur) Mr Speaker Sir It has been said that amendments to a Money Bill have to be approved of by the Rajpramukh. I would like to know whether the amendments to the Sales Tax Amendment Bill which have been moved by the Finance Minister have been approved of by the Rajpramukh.

Dr G S Melkote They have all been approved by the Rajpramukh.

Shri M Buchiah This has not been announced before in this House.

Mr Speaker It is announced now.

Shri V D Deshpande If it is announced now the whole proceedings in regarding to the Bill which have taken place till now will become illegal.

Mr Speaker No. It cannot become illegal.

Dr G S Melkote I have informed the Speaker of the same earlier.

Mr Speaker When we read Article 207 along with Article 199 it is clear that a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely—

(a) the imposition, abolition, remission, alteration or regulation of any tax.

Alteration of course definitely comes in this. Again Clause (f) of Article 199 reads—

"The receipt of money on account of the consolidated Fund of the State or the public account of the State or the custody or issue of such money."

Under Article 207 it is clear that a Bill or amendment making provision for any of the matters specified in sub clauses (a) to (f) of clause (1) of Article 100 shall not be introduced or moved except on the recommendation of the Governor. So I think this amendment cannot be allowed to be moved.

Shri V D Deshpande I am not clear on that point. Sir, nor am I convinced. I submit that if a new Bill is to come or if an amending Bill which increases taxation is to come in that case alone I believe the permission of the Governor or Rajpramukh is necessary. When a taxation Bill comes before the House I do not think the construction arises that we cannot give amendments to that. For example last time the question of 4 pias has arisen and we suggested 3 pias and that amendment was ruled out. It means we cannot say anything about it at all. It may be we cannot introduce ourselves but when they come before the House I believe the construction and scope of the Articles should be only with respect to new money bills or any amendment to the money bill but not with reference to amendments to a taxation Bill that have already come before the House. I feel that my amendment is quite clear and in keeping with the spirit of the Constitution.

Chief Minister (Shri B Ramakrishna Rao) With due deference to the interpretation that was placed by you Sir I must say I am inclined to agree with the hon. the Leader of the Opposition in the interpretation of the two Articles of the Constitution. I believe the intention is that any non official member of the House is not entitled to bring in himself any bill or amendment which is described as a money bill, without the previous consent of the Rajpramukh but if such a bill or amendment has been introduced in the Assembly by the hon. the Finance Minister or by the Government, then certainly the whole Bill is before the House for discussion and any amendment to any section or to any clause which seeks to reduce the taxation or make any suggestion regarding the alteration of the tax or anything of the kind is permissible. That is my personal view of the matter. That apart even if the amendment is allowed, of course subject to your ruling Sir, if you are going to give a ruling I would like to say a few words on the amendment on its merits not on its constitutional aspect.

Mr. Speaker What would be the effect then? Will it be reduction?

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Shri B Ramakrishna Rao The effect of the amendment is to reduce the sales tax. We seek to impose tax in a turn over of Rs 7 500. Previously it was Rs 7 500 () and we want to convert it into I G Rs 7 500. As the hon the Member of the Opposition himself admitted this itself is a relief given to the tax payers. He would like probably to increase the turn over limit to Rs 20 000 and its effect would be to reduce the sales tax which we try to impose.

Mr Speaker Then it comes under Article 207 and 207 is quite clear.

A Bill or amendment making provision for any of the matters specified in sub clause (a) to (f) of Clause (1) of article 199 shall not be introduced or moved except on the recommendation of the Governor and a Bill making such provision shall not be introduced in a Legislative Council.

Provided that no recommendation shall be required under this clause for the moving of an amendment making provision for the reduction or abolition of any tax.

Thus if the object of the amendment is reduction of the tax then of course Article 207 allows it.

Shri B Ramakrishna Rao As you have agreed with the interpretation now I think I should merely say a few words with regard to the merits of the Bill.

جو ٹرنس اوور کی کمی ہے اس کا معیار ہے کہ سب سے لگتی ہے اس میں (Turn over) کو کم کرنا چاہیے موجود صور میں ل میں ٹرن اوور (Incidence) کی لمٹ (Limit) () () دہریے آئی جی رکھی گئی ہے اس کو بڑھانے () آئی جی لمٹ رکھنے کی جو جس کی جارہی ہے اس سلسلے میں بدل لٹراؤ دی اور سی کے جو لال میں کہے ہیں میں اس سے مطمئن ہیں ہون اور نہ بھی کہہ سکتا کہ سب سے لگتی ہے اس میں (Amendment Bill) کے سلسلے میں جو اس سلسلے (Aptitude) احاطہ کرنا اس کو میں جب قابل ہوتا ہے سمجھا ہوں اس میں اس میں بل کے رہے نہیں ہیں (Tax payers) کو کم کرنے (Relief) دینے کی کوشش کی گئی ہے اور سی میں بھی اس کو وہاں سے ہونے اس کا کوئی (Credit) میرے دوب امرٹل سسر فارغ میں کو دنا نہ جب ہی قابل ہوتا ہے اس میں (Aptitude) () ہے میں اس کو سی پر وکست (Reciprocate) () کرنا چاہتا ہوں

اس میں ایک ہی ٹیکس ٹیکس کے لیے () ای جی کی حوصلہ رکھی
گئی ہے اس سے وڈ (Liable) رار ٹیکس ٹیکس کے سب کو معلوم ہے
سلسلہ ٹیکس کی غرض و غایت (Internal Customs) (Internal Customs)
دھوئے کی وجہ سے گورنمنٹ کے ورکس (Revenue) (Revenue) مار ہوئے ہیں
اس کی پامانی کی جائے گی (Sales Tax Structure) (Sales Tax Structure)
(Turn over) (Turn over) کی لمٹ (Limit) (Limit)
کو ڈھاننا جائے گا تاکہ ہمارے ہاں وڈ (Limit) (Limit) اور اس (Commerce)
میں مادورے سے موزوں ہے () ای جی کی ٹرن اوور کی لمٹ ()
ہے اور کسی میں () ای جی کی ٹیکس ٹیکس کے وڈ اور اس سے جملہ آباد
کے ٹرن اوور اس کا عالمہ ٹرن اوور ہوگا اس طرح وڈ اس ٹیکس کے
اسورس (Imposition) (Imposition) کی جو غرض و غایت ہے وہ ہو جائے گی ایک
طرف تو انٹرئل ٹیکس (Internal Customs) (Internal Customs) کے اندھونے پر ایسی پامانی
کلیے سلسلہ ٹیکس کے عامہ ٹرن اوور سمجھا جاتا ہے اس مقصد کے حصول کے لیے
جو لمٹ ٹرن اوور کی جائے گی تو دوسری طرف ان کی مخالفت کی جائے گی تو اس کے یہ
معنی ہیں ہونے کہ اصل غرض و غایت ہی ٹوب ہو جائے گی جہاں میں () ای جی
کی سال فالو (Follow) (Follow) ٹرن اوور ہے لہذا ہمیں اپنے وجودہ حالات کے
کنڈیشنس (Economic conditions) (Economic conditions) وڈ کو ملحوظ رکھتے ہوئے
ٹرن اوور (Turn over) (Turn over) کی لمٹ (Limit) (Limit) قائم کرنا ہے تاکہ اس
طرح ایک حد تک ٹرن اوور ٹیکس سے ٹرن اوور کی پامانی ہو اور یہ بھی حقیقت
ہے کہ ٹیکس کی پامانی میں ٹیکس سے کاٹا جائے ہو سکتا ہے اس کے لیے
مرد دو میں مال کی لمٹ لگے اور نہ پاری ٹو اس سلسلے میں رجسٹرس (Merchants)
اور کمریوس (Consumers) (Consumers) کی ڈیفیکلٹی (Difficulties) (Difficulties) سے
ہمدردی کا جو خیال پیدا ہوا ہے میں مسٹر ٹیکسٹائل مارکٹڈ سمجھا ہوں اور انہی
میں یہ بھی حاویا گیا کہ گورنمنٹ کی ڈیفیکلٹی پر بھی اسی قدر ہمدردی کے ساتھ غور
کریں کہ اگر اس مسئلہ کو حل کیا جائے تو میں سمجھا ہوں کہ وجودہ اسٹاک کے
درجہ جو دھواں جب ریلز (Relief) (Relief) دیا جائے اس پر اٹھان کر کے وہ ایسی
ٹیکس کو آئندہ مال کلیے میں رکھ دیتے اگر ہم یہ محسوس کریں کہ انٹرئل ٹیکس
یکم اندھونے کی وجہ سے حکومت کو جو نقصان ہوا اس کی پامانی ہو سکتی ہے تو میں ٹرن
اوور (Turn over) (Turn over) کی لمٹ (Limit) (Limit) کو بڑھانے میں کوئی عذر چوگا
اور ان کے لیے حکومت ایسی حد سب سے کبھی رجسٹرس میں سے کسی ان حالات میں میں
آئریبل لیڈر آف دی ایسبلی سے یہ حواہس کرنا چاہتا ہوں کہ اس اسٹیمٹ واپس لے لی
جائے صرف دوسرے رائیڈ سے پرماتاری (Uniformity) (Uniformity) پیدا کرنا چاہیے

یہ بلکہ ہمیں اے اے کا ارتکوز (Structure) دکھاتا ہے ہر پروائی
ایک الگ حسب ہو کر ہے یعنی حالات الگ لگ ہوئے ہیں جن میں ماحول رکھا
ہو ہے

آخر میں جی آر لی لنڈر آف دی اوریس سے ۱۴ لی کرونگا کہ وہ اپنی ٹرم
وائس مین اور آرٹسٹس لیگ میں بہت سے ٹرمس لی کے ریمو برڈس جو ریلو دنیا
اس پر اٹھا کریں

Mr Speaker Has the hon. Finance Minister got anything to say in support of his amendment?

Dr G S Melkote I have already replied to

**Shri V D Deshpande* : I want to speak regarding my amendment. As per the rules (rule 41 sub rule 8) I am entitled to give a reply.

آئریل جف نے جو حوں ہاوس کے سامنے رکھی ہیں ان میں 4
 مانا گیا کہ کسی کے امانت (Abolition) سے حوالہ
 (Defect) ہوا ہے اس کو ویس (Replace) کرنے
 کے لیے اس ٹیکس میں طرح عام کرنا ضروری ہے ان کے بارے میں یہ کہہ رہا
 کہہا ہے ۔ ہا میں مانا ہوا کہ حوگات (Gap) اے اس کو پورے کے
 بارے میں چاہی ہوگا لیکن ویس کا پورا عری سلسلے میں ہے ہی ہیں وراکرا
 چاہیے اس سے جو ہے کہ چاہا کہ اس میں کسی ایک ریگرسوویکس
 (Regressive Tax) ہے کیونکہ ہر جہاں سے نہ ٹیکس جگہ کے بارے
 میں آئریل کے لیے ہر جگہ لگانا گیا اور ہلکس میں بھی آئی وہاں کسی کا
 ناراک خاص طے پر نا ہے جو کم لگای ہوئی حیرن حوالے ہیں لیکن میں
 میں سے یہ ٹیکس کے کرومیں (Consumers) میں ہونے ی
 اس لیے اس کو ریگرسوویکس سمجھا جاتا ہے ۔ ح اب آئے ڈسٹ کو پورا ہی چاہیے
 میں تو ہم نے ہ جہاں آ کے سامنے رکھا تھا کہ اگر ٹیکس انکم میں
 (Agricultural Income Tax) کو آٹ ٹھانے تاکو اور دوسرے ذراع
 میں لیکن پورا حصار صرف میں میں کے درجہ ورتے کی کو کسی کرنا ہیک
 ہیں ہوگا اس کا ایکسروم میں مڈل کلاس (Middle Class) میں وہی
 پر پڑے والا ہے لہذا میں آئریل میں ہر کی اس حور سے میں ہیں ہونکہ
 پورا حصار سلسلے میں ہی ہے توڑکا جائے ایک ریگرسوویکس ہے اس میں
 (Emergency) میں ہے اس کو حوالہ کم کیسے میں کم کرنا چاہیے

ن وو (Imprer) نے اے یں ن سے (ای) کی جائے
 (۲) باحوالہ ب س دے یں یں ردا مالہ ب دے کے لیے مار
 ہوں () ای جی باحور و دا کا لے و طق یں ۔ ہمیں میں سے اصلاح
 یہ اگر () کی لب او ملیم دا حالہ و یں الہ ب والٹ ٹ
 (Amendment to Amendment) نے رد ۔ ماوس نے مائے راہونگا اور
 انکو قبول کرے کے لیس ارہوں ور بر الہ ب ووو (Vill) روڈی جائے

My Say about The Question

That in laws 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846,

The motion was adopted.

My Speaker The Question is

That in Clause 11 of the Bill the following be substituted, namely:

31. (a) In line 2 of section 1 of the Act for the words "and figures Rs 7 500 in O.S." substitute the words and figures "Rs 20 000 in I.C."

(b) In line 0 of sub-section (1) of Section 8 of the Act for the words and figures Rs. 7,500 in O.S. substitute the words and figures Rs. 80,000 in I.C.

(c) In line 4 of subsection (1) of Section 10 of the Act for the words and figures 14 5 000 in (1) 9 substitute the words and figures 14 15 000 in 16.

The motion was negatived

Mr. Speaker: The question is

That clause 11 as amended stand part of the Bill

The motion was adopted.

Clause 11 as amended was added to the Bill

Mr Speaker The question is

That short title commencement and preamble stand
part of the Bill

2062 14th April 1958

L A Bill No XIII of 1958
Hyderabad Sales Tax (Amendment) Bill 1958

The motion was adopted

Short title commencement and preamble were added to the Bill

Dr G S Melkote : Sir, I beg to move

That L A Bill No XIII of 1958—the Hyderabad General Sales Tax (Amendment) Bill 1958 be read a third time

سری وی ڈی دفسپانڈے : سر، ایکر سر اس بی کی پورڈ ریلنگ (1st Reading) کے موقع پر مجھے اساکہا ہے کہ جو محسوس (Suggestions) اس حاکم سے پس کرے گئے ہیں انکو کوئی وجہ سے غور خطور نہ کر کا ہمے جو محسوس پس کرے ہیں وہ عوام کے مطالبات کے مطابق ہیں اگر ان مطالبات کو اح غور کسی وجہ سے خطور نہ کر کا تو حیرت ہے اندھے کہ اسنے انکو طر اذار ہیں کا حاکم مردور نا اور عوام چاہے ہیں کہ سلسل کس کا وجوہ کم کا جائے بھی اسنے ہے کہ اکنے اس مطالبے کو طر اذار ہیں کا جا کا اصل (Partially) فی بھی لیکن مسر فار لیا میں نے عوام کے ڈمانڈ (demand) کو خطور کرے کی کو سی کی ہے اسنے ہے کہ اسنے بھی اوس وجوہ کو جو جب ڈھا ہوا ہے کم کرے کی کو سی کی جائیگی

شری بی رام کھن : رائڈ لڈر اب دی اپورس نے پورڈ رائڈ کے موقع دس جواہنگ کا اظہار فرمایا ہے اسنے معلوم میں کچھ عرض کرنا چاہا ہوں۔ حسب ۴ ہے کہ کرس (Taxation) کی جو پالیسی ہے وہ ٹرانسیری پیرڈ (Transitory period) سے گزر رہی ہے ایک طرف تو عوام کی جواہنگ انکی ضرورات و امینٹس (Amenities) کو دیکھا ضروری ہوا ہے ۴ حرمی جک س کے سامنے ہیں اور اصل کے بھی سامنے ہیں ۴ دسری طرف ۴ میں دیکھا ضروری ہونا ہے کہ عوام کی تعلیمی ضرورات مانو (Health) ۴ دسٹنس (Sanitation) ۴ وغیرہ کی ضرورات کو دیا جائے ۴ روڈ کٹو رجورس (Productive Resources) روزانہ مرج کرے کی ضرورت ہے ۴ ایک ولیر اسٹ (Welfare state) مانے کے لیے کرس (Taxation) کے اسٹرکچر (Structure) کو جو مانے ملک کے موجودہ حالات کے لحاظ سے ان پچرل مانڈ کا ٹراکٹو (Unnatural and contradictory) ہے ۴ بنایا ضروری ہے ۴ جسک اس میں رمانی جو ولیر اسٹ کا مقصد ورا ہیں ہوگا ان تمام امور پر طر ڈالنے کے لیے گورنمنٹ آف انڈیا نے ایک ٹکرس اکوارری کمیٹی (Taxation Enquiry Committee) مقرر کی ہے ۴ یہ مسئلہ

about if relief is given to the people and if the amount is used from the taxes is utilised for improving the lot of the people in various directions nobody would be more pleased than the Members of the Treasury Bench (APPLAUSE FROM THE CONGRESS MEMBERS). I wish to reciprocate all the kind sentiments expressed about the Budget and should like to thank once again all the hon Members. In the end I would offer my thanks to you Mr Speaker (LOUD APPLAUSE FROM CONGRESS BENCHES).

Mr Speaker I would invite the attention of the House to page No 3 Clause 4 of the Bill wherein it is stated that Section 6 of the said Act the following section shall be inserted. I think, instead of inserted the word substituted will be better.

Dr G S Melhote I accept your suggestion Sir.

Mr Speaker This change may be effected in the Bill.

Now the question is

That L.A. Bill No XIII of 1958 the Hyderabad General Sales Tax (Amendment) Bill 1953 be read a third time and passed.

The motion was adopted.

Business of the House

Shri V D Deshpande Sir, before you make the announcement about the prorogation of the Assembly I would like to raise one or two points.

پہلے تو یہ کہ پولیج کمیٹی نے یہ طے کیا تھا کہ اس سب اسٹیکر کو اسمبل میں یہ سب لایا جائے جس نے ایم اے کی ماں میں گسامی کی بھی کمی ہے اس وجہ کی تکمیل میں ہوئی ہے اس کو سچ (Question) پر دوسرے طرح سے غور کیا جانا مناسب ہے اس سب اسٹیکر کو جہاں سے لایا جانا چاہیے

مسٹر اسٹیکر جو کہ وہ سب اسٹیکر ہندو اس گورنمنٹ کو ری پارٹ (Repatriate) ہوئے ہیں اس میں ضرورت میں انہیں ہندو اس سے جہاں لاکر پس کا جانا ضروری ہے معلوم ہونا

سری وی ڈی دھسپانڈے انکو بلانا جانا اسلئے ضروری ہے کہ جو یہاں ان کے جہاں سے لایا گیا ہو اور آصفیہ اسمبلی میں اجلاس کر رہے ہوں

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14th April 1959

Business of the House

میں نے اس کی اطلاع دی کہ آگے کے دنوں میں سرے سے ہونے میں
 نہ لانا چاہئے۔ (Probable date) میں سمجھا ہوں کہ
 اگلے آگے (Middle of August) ہوگی۔ آپ نے کہا
 کہ اس کو تاخیر سے ہونا چاہئے۔ اس کے لیے وکیل (Lawyer)
 کے اعلان کے ساتھ ہے۔

میں نے اس کے (Middle of August) میں
 اس کے اعلان کے ساتھ ہے۔ اس کے لیے وکیل (Lawyer)
 کے اعلان کے ساتھ ہے۔

Announcement by the Speaker

Mr. Speaker: The last announcement I have to make
 is about the prorogation of the Assembly.

I have received a communication from the Rajpramukh
 stating that he is pleased to order under Article 171 read with
 Article 208 of the Constitution of India that the present Session
 of the Legislative Assembly be prorogued from now.

The Assembly was then prorogued.

